THE HONOURABLE MRS. JUSTICE T. MEENA KUMARI
AND
THE HONOURABLE MS. JUSTICE G. ROHINI

WRIT PETITION No. 26412 of 2007

ORAL ORDER:
(Per T. Meena Kumari, J)

The Writ Petition is filed seeking stay of collection of the disputed tax of Rs. 2,91,536/- for the assessment year 1999-2000 under the APGST Act arising in pursuance of the stay rejection orders of the 3rd respondent dated 26.11.2007 passed in CCT's Ref.No.LIII(1)/815/2007, pending disposal of the appeal before the Sales Tax Appellate Tribunal.

It is submitted by the learned counsel for the petitioner that the total liability of demand would be Rs. 2,91,536/-. The learned counsel for the petitioner further submits that the petitioner has preferred a stay petition before the 3rd respondent and the stay petition has been rejected by orders dated 26.11.2007. Challenging the said rejection, the present Writ Petition has been filed. It is further submitted by the learned counsel for the petitioner that since the total amount has been paid, if no stay is granted, the petitioner would be put to irreparable loss.

Heard the learned Special Standing Counsel for Commercial Taxes.

In view of the facts and circumstances of the case, it would suffice if stay is granted subject to payment of 50% of the total amount of disputed tax of Rs. 2,91,536/-.

Accordingly, the Writ Petition is disposed of. However, pending disposal of the appeal before the Sales Tax Appellate Tribunal, stay is granted subject to payment of 50% of the disputed

tax of Rs. 2,91,536/- and the same shall be deposited before the 1st respondent within a period of six weeks from today. It is made clear that if any amount is already paid by the petitioner towards the disputed tax, the same shall be given credit to the 50% of the tax now to be deposited.

T. MEENA KUMARI, J

G. ROHINI, J

12.12.2007

N.B.
C.C. by 20.12.2007
BO
CHV